

## Property Tax Refunds and Form 17T

County Treasurers'  
Conference  
August 2013

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## Tangible Property Tax Refunds

- IC 6-1.1-26
  - Paid more than once
  - Matter of law illegal
  - Mathematical error
- IC 6-1.1-15
  - Review of assessment
- IC 6-1.1-25
  - Invalid tax sale

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## Tangible Property Tax Refunds Continued

- Interest Rate Changes
  - 2012 statute changes
    - DOR certified rates
  - 2013 statute changes
    - DOR certified rates
    - Which year/which interest rate?

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### Tangible Property Tax Refunds Continued

- Form 17 T
- When is it used?
  - IC 6-1.1-26
  - IC 6-1.1-15
  - IC 6-1.1-25
- Not used for
  - Surplus Tax
  - Surplus Tax Sale

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